

# FY 2016 ACCOUNT CODE DETAIL DESCRIPTIONS

- **Account Code Detail Descriptions**  
[\(Attachment 1\)](#)

# ACCOUNT CODES - DETAIL

## GENERAL FUND REVENUE – 10-

**00-3100-301 (PROPERTY TAXES - CURRENT)** -- This tax is levied upon the assessed value of real property (land and buildings), personal property (boats, tractors, and business personal property), and the property owned by public utilities. The assessed value is determined by a professional appraisal of the property conducted under the authority of the Tax Assessors of Watauga County and Caldwell County. State law requires an assessed real property revaluation every eight years. Blowing Rock is located within the jurisdictions of Watauga and Caldwell County. Property taxes are due by September 1<sup>st</sup> of each calendar year, although penalties are not assessed, pursuant to state statute, until January 5<sup>th</sup> of the following year.

**00-3100-302 (PROPERTY TAXES - PRIOR YEARS)** -- This is revenue from prior year taxes owed and collected during the current fiscal year.

**00-3100-303 (VEHICLE TAX)** -- The North Carolina Department of Motor Vehicles, upon renewal of a vehicle registration, notifies the respective county of the existence of that vehicle. The county then sends out a tax notice for the personal property tax on that vehicle. That tax must be paid before the DMV will issue a new registration sticker next year. The Town's portion of the personal property tax collected by the county is distributed to the Town on a monthly basis. Effective July 1, 2013 this tax will be collected by the State and remitted to counties, with the counties then remitting appropriate amounts to municipalities.

**00-3100-317 (PENALTIES/INTEREST)** -- Revenues from late penalties and interest due on current and prior year tax payments received after January 5<sup>th</sup> of the year due.

**00-3300-337 (UTILITY FRANCHISE TAX)** -- This tax is collected by the state and is distributed based upon the gross receipts from electricity sales (3.09%) within the Town. The receipts are distributed in quarterly installments (September, December, March, and June) as part of the Utility Tax Distributions. It is received one quarter in arrears.

**00-3300-338 (TELECOMMUNICATIONS TAX)** -- This tax is collected by the state and is equal to 8% of gross receipts on telecommunication services. The receipts are distributed in quarterly installments (September, December, March, and June). One quarter appears as part of the Utility Tax Distributions.

**00-3300-341 (BEER AND WINE TAX)** -- This revenue is derived from an excise tax levied by the state on beer and wine. The money is distributed to counties and municipalities where the sale of malt beverages and wine is permitted based on population. The funds are distributed annually at the end of May.

**00-3300-342 (SOLID WASTE DISPOSAL TAX)** -- Under Article 9, Chapter 130A of the N.C.G.S revenues may be derived from a solid waste disposal tax imposed on the disposal of municipal solid waste and construction and demolition debris in a landfill permitted and on the transfer of such waste and debris to a transfer station for disposal outside the State. The North Carolina Secretary of Revenue must credit or distribute solid waste disposal taxes received, less the costs of collection (not to exceed \$225,000) as follows: (1) 50% to the Inactive Hazardous Sites Cleanup Fund established by G.S. 130A-310; (2) 37.5% to cities and counties in this State on a per capita basis and 18.75% to counties in this State on a per capita basis; (3) 12.5% to the Solid Waste Management Trust Fund established by G.S. 130A-309.12. The funds distributed to cities and counties must be used for solid waste management programs and services. Distributions are made quarterly.

**20-3300-343 (POWELL BILL REVENUE)** -- This allocation is received from the State for maintaining, repairing, constructing, reconstructing, or widening streets; including drainage improvements, curb and gutter improvements, and bikeways. The allocation is based on miles of eligible streets and population. This allocation is received semi-annually.

**00-3300-345 (LOCAL SALES TAX)** -- The state collects sales tax, distributing the revenues from to the county, which further distribute revenues to the municipalities located within the county. The county determines the distribution method on those funds – either per capita or ad valorem levy. The revenues are received monthly, with a two-month lag.

**00-3300-346 (HOLD HARMLESS PAYMENT)** -- The State allows counties and municipalities to receive a hold-harmless payment for the loss of state reimbursements. Article 44 of the N.C.G.S. denotes that hold-harmless payments will discontinue when sales tax proceeds equal prior reimbursement levels.

**00-3300-347 (VIDEO PROGRAMMING TAX - FORMERLY CABLEVISION FRANCHISE)** -- Effective January 1, 2007, revenues to be paid to the town are collected by the state on the gross receipts of local video programming services (Cable TV and satellite telecommunication services). The receipts are distributed in quarterly installments (September, December, March, and June) one quarter in arrears.

**00-3300-349 (FEDERAL/STATE GRANTS)** -- These revenues reflect any state or federal grants.

**30-3400-317 (SOLID WASTE FEE)** -- A fee is charged to commercial solid waste customers to cover the tipping fees assessed at the Watauga County transfer station for commercial solid waste. No tipping fees are assessed for residential solid waste because each residential property owner in the County pays an annual fee for solid waste disposal.

**30-3400-318 (RECYCLING REVENUE)** -- Revenues derived from any sale of recyclable materials, as identified and collected by the Town. In addition, the Town charges for businesses that receive recycling pick-up.

**30-3400-319 (RESIDENTIAL CURBSIDE RECYCLING REVENUE)** -- Revenues derived from residential curbside recycling pickup for approximately 1570 homes. This service is provided by private contractors, Garbage Disposal Services (GDS).

**00-3400-325 (SCHEDULE B - PRIVILEGE LICENSE)** -- This revenue source is a local license tax on businesses, trades, professions, and occupations operating within the Town. The privilege license tax is due by July 1<sup>st</sup>.

**00-3400-326 (OCCUPANCY TAX)** -- Revenues from the Blowing Rock Tourism Development Authority. Revenues are received in quarterly payments and are used to cover tourism-related expenditures. This revenue includes administrative/collection costs and Town staff support reimbursement costs.

**00-3400-329 (INTEREST INCOME)** -- Revenues derived from interest that the Town earns on its checking account or through the investment of its cash reserves.

**60-3400-333 (PROCEEDS FROM LONG TERM DEBT)** -- This line item represents proceeds that are received from any loans issued for long term debt.

**00-3400-335 (MISCELLANEOUS INCOME)** -- Revenues collected from miscellaneous sources during the year, including officer fees from Watauga County Clerk of Court. In addition, revenues are derived from reimbursements -- i.e. reimbursements from individuals, BREMCO capital credits, and other miscellaneous revenue.

**00-3400-347 (ABC REVENUE)** -- This revenue is the local share of State tax on the local sale of alcoholic beverages.

**10-3400-351 (ABC LAW ENFORCEMENT REVENUE)** -- This line item represents funds contributed to the Police Department from the ABC Store other than the local share of State tax and officer fees, such as donations to Town projects or Police Department grant funds.

**10-3400-350 (CONFISCATED DRUG FUNDS)** -- Revenues received from State and Federal agencies, due to funds seized in drug related arrests by the Town's Police Department. These revenues can only be used for law enforcement specific purchases.

**10-3400-352 (PARKING FINES)** -- Fines for parking tickets issued by the Blowing Rock Police Department.

**40-3400-355 (BUILDING PERMITS)** -- Fees collected for the issuance of building permits, reviewing plans to ensure compliance with the State Building Codes for new construction and renovation.

**40-3400-356 (MISC ZONING FEES)** -- Fees collected for zoning reviews, sign permits, for review of plans to insure compliance with Town Codes, and CUP applications.

**00-3400-358 (DONATIONS)** -- Includes any donations given to the Town. This may include donations given to specific departments.

**80-3400-359 (BOOK SALES)** -- Revenues derived from the sale of books.

**00-3400-361 (CEMETERY REVENUE)** -- Revenues derived from cemetery plot openings and sales, or amounts given for the upkeep of the cemetery.

**00-3400-370 (PROCEEDS-DEMOLITION LIEN)** -- Proceeds from the demolition of property for which the Town has a lien.

**80-3400-362 (RECREATION - INSTRUCTIONAL)** -- Fees paid for classes held by the Parks and Recreation Department.

**80-3400-363 (RECREATION - RENTALS)** -- Fees paid for the use of park facilities such as the Pavilion, Davant picnic area, Blowing Rock Club House, American Legion building and ball fields. The county also reimburses the Town for some of the expenditures related to the maintenance and operation of Davant Field as part of their rental agreement.

**80-3400-364 (RECREATION - DAY CAMP)** -- Revenues derived from the Parks and Recreation Department's summer day camp.

**80-3400-365 (RECREATION - SPECIAL EVENTS)** -- Fees paid for participation in special events such as the July 4<sup>th</sup>, Christmas, Easter, Halloween, and Monday Night Concert Series events.

**80-3400-366 (RECREATION - FIELD TRIPS)** -- Revenues reflect the charges for field trips conducted by the Parks and Recreation Department for Summer Day Camp.

**80-3400-367 (RECREATION - POOL)** -- Revenues generated from the operation of the Town's swimming pool.

**80-3400-368 (RECREATION - CONCESSIONS)** -- Revenues generated concessions and drink machines. This does not include any revenues from concessions or machines at the Town pool.

**80-3400-369 (RECREATION - COUNTY CONTRIBUTION)** -- This revenue represents an appropriation from Watauga County to support Parks & Recreation programs.

**80-3400-371 (RECREATION - KINDER ACTIVITIES)** -- This revenue represents fees paid to participate in the Kinder sport programs.

**80-3400-372 (RECREATION - ATHLETIC ACTIVITIES)** -- This revenue represents fees paid to participate in Youth Basketball, and other programs.

**80-3400-373 (RECREATION - SPONSORSHIPS)** -- This revenue represents fees paid by businesses to sponsor one of the teams in the athletic activities.

**80-3400-374 (RECREATION - POOL CONCESSIONS)** -- Revenues generated from concessions and the drink machines at the pool.

**10-3400-375 (VOL CONTRIBUTION – ES)** -- This line item represents revenue received from Blowing Rock Fire & Rescue for their reimbursement for utility costs for the Fire/Rescue Building and an additional Fire Department position of Training Captain.

**80-3400-380 (PARK LEASE)** -- These revenues are generated from fees paid by exhibitors for the privilege of participating in Art-in-the-Park which runs May to October and the Fresh Market which runs May to December. The Chamber collects fees and \$10 per exhibitor per date for Art in the Park events and \$2 per exhibitor per date for Fresh Market events is paid to the Town to offset associated costs. Funds paid by the Blowing Rock Chamber for use of the Maple St. parking lot during Wine Festival are also budgeted here.

**80-3400-381 (RENTAL INCOME)** -- These revenues are from agreements for long term use of Town buildings or property by contract such as the Maple Street Ice House and can include others.

**20-3400-385 (SNOW REIMBURSEMENT)** -- This line item reflects the reimbursement that the Town receives from the North Carolina Department of Transportation for the snow removal that the Town performs on state-maintained roads.

**00-3400-398 (SALE OF FIXED ASSETS)** -- Funds received any time a General Fund fixed asset (land, vehicles, or equipment) is surplus and sold.

**00-3400-399 (FUND BALANCE APPROPRIATED)** -- This amount, if any, is budgeted from the Town's cash reserves to balance the budget in a given year. It may also represent re-appropriations from a prior budget year.

**00-3400-400 (TRANSFER FROM CAPITAL FUND)** -- This amount is placed in the General account from the Capital account to allocate capital reserve funds for projects such as Parking and Fire Department projects, etc.

**80-3400-402 (TRANSFER FROM BRAAC)** -- This amount is placed in the General account from the BRAAC fund to allocate funds towards Parks & Recreation salaries for the watering of flowers and hanging baskets.

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## GENERAL FUND APPROPRIATIONS

### GOVERNING BODY – 10-00-4110

**00-4110-002 (BOARD COMPENSATION)** -- This line item represents the compensation that is paid to the Mayor and the Council. This is paid out quarterly.

**00-4110-005 (FICA)** -- Represents the Town's portion of Social Security and Medicare coverage.

**00-4110-006 (GROUP INSURANCE)** -- The Town offers medical, dental, and life insurance coverage to the Mayor and Town Council (6 total) through the Town's group insurance program. Some members decline coverage or are instead reimbursed for their own plans up to the cost of coverage under the State Health Plan which the Town's utilizes.

**00-4110-014 (TRAVEL/DEVELOPMENT)** -- This line item covers expenditures related to the annual Council retreat, conferences, or out-of-town meetings attended by the Mayor and Council Members. This line pays all retreat expenditures for employees attending the retreat or other Council related training. This line item also covers intergovernmental meetings attended by council.

## **ADMINISTRATIVE/FINANCE – 10-00-4130**

**00-4130-002 (SALARIES)** -- There are five full-time positions charged to this line item: the Town Manager, the Finance Officer, the Town Clerk/Tax Collector/Billing Coordinator, the Account Clerk/Office Assistant and the Payroll Administrator/Accounting Technician.

**00-4130-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**00-4130-006 (GROUP INSURANCE)** -- For health, dental and life insurance premiums through the Town's policy for the employees (5) within this area.

**00-4130-007 (401K SUPPLEMENT)** -- The Town makes a contribution for a percent of an employee's salary toward the N.C. 401K Supplemental Retirement System.

**00-4130-008 (RETIREMENT)** -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System.

**00-4130-011 (TELEPHONE)** -- This line item covers the expenditures for phone and modem lines in Town Hall and additional cell phone stipends.

**00-4130-012 (PRINTING)** -- For business cards, letterhead, envelopes, and other forms used by the Admin./Finance Department.

**00-4130-014 (EMPLOYEE DEVELOPMENT)** -- This line item is to cover any necessary expenditures related to conferences, workshops, and other training for the Administrative and Finance employees.

**00-4130-016 (MAINT/REPAIR EQUIPMENT)** -- This line item covers the maintenance agreement for the copy machine and other office equipment.

**00-4130-033 (MATERIALS/SUPPLIES)** -- General office supplies are charged to this line item.

**00-4130-057 (MISCELLANEOUS)** -- Miscellaneous expenditures for administrative/finance work are appropriated here.

**00-4130-500 (CAPITAL OUTLAY)** -- Miscellaneous computer upgrades and copier lease contract costs are charged here.

## **CENTRAL GOVERNMENT – 10-00-4200**

**00-4200-003 (LEGAL SERVICES)** -- This appropriation covers the legal services provided by the Town Attorney or contract attorneys.

**00-4200-004 (AUDIT FEE)** -- This line item represents the fee for the annual audit of the Town's accounts as well as costs associated with any required annual actuarial studies.

**00-4200-010 (UNEMPLOYMENT REIMBURSEMENT)** -- This line represents funds billed by the Employment Security Commission annually for unemployment claims paid against the Town for the prior year. State legislation effective in FY 2013-2014 required Local Governments to build a reserve equal to 1% of total unemployment insurance taxable wages paid or \$214 per employee to be paid quarterly to the NC Unemployment Agency. Having met reserve requirements in FY 2014, unemployment expenditures will now be on a reimbursement bases as they are incurred with unemployment charges.

**00-4200-011 (POSTAGE/MAILING)** -- This appropriation represents the postage and mailing costs that are incurred by the General Fund departments. Cost for the postage machine lease is divided with the Water Fund postage account.

**00-4200-012 (PRINTING)** -- For printing of the Town newsletter, tax notices and accounts payable checks.

**00-4200-016 (MAINTENANCE AND REPAIR)** -- This appropriation covers the maintenance agreement on the Town Hall computers, the software maintenance agreement for the accounting systems, and repairs to the Council Chambers.

**00-4200-025 (TAX RELEASES/REFUNDS)** -- To fund payment of tax releases or refunds for current and prior years property and vehicle taxes.

**00-4200-030 (COMMUNITY LIBRARY)** -- Contribution to a community organization sponsoring the Town Library.

**00-4200-053 (DUES & SUBSCRIPTIONS)** -- This line item covers dues and subscriptions to the NC League of Municipalities (including Municipal Environmental Assessment Coalition Participation), the Institute of Government, the High Country Council of Governments, newspapers, and various professional associations deemed appropriate for the Town to join.

**00-4200-054 (INSURANCE/BONDS)** -- This account is for the payment of General Fund premiums for the Town's property and liability insurance coverage. It also includes premiums for the General Fund's Workers Compensation coverage. Property & Liability coverage is administered by Dal Snipes Insurance and workers compensation coverage is provided through the pool insurance program administered by the North Carolina League of Municipalities. Costs from Savers Marketing for administration of our dental insurance and flexible health spending programs are charged here for General Fund employees and group member such as ABC and TDA.

**00-4200-055 (ADVERTISING/LEGAL NOTICES)** --This line is for public hearing notices, legally required advertising, CUP filing fees, and some employment notices.

**00-4200-057 (MISCELLANEOUS)** -- This line item includes funds for the printing of the community calendar, Town license plates, receptions hosted by the Town, benevolence flowers, and other items of a similar nature.

**00-4200-070 (ELECTION EXPENSE)** -- This line item includes the expenditures for the elections conducted within the Town. Local Town elections are administered by the Watauga County Board of Elections.

**00-4200-080 (ENGINEERING SERVICES)** -- This appropriation represents the engineering costs that are incurred for the General Fund not otherwise budgeted. Engineering costs for specific projects are appropriated directly against those projects.

**00-4200-100 (TRANSFER TO FUND BALANCE)** -- This appropriation places revenue into the General Fund Balance of the Town.

**60-4200-200 (PRIN/INT - LONG TERM DEBT)** -- This line item represents expenditures on funds received from any loans issued for long term debt.

**00-4200-345 (WATUAGA COUNTY SALES TAX FEE)** -- This line item represents the fee payable to Watauga Co. in the amount of 60% of the increase in Sales Tax disbursement due to the change in disbursement method to ad valorem effective in FY 2014.

**00-4200-500 (TRANSFER TO FIRE/RESCUE BUILDING DEBT SERVICE)** -- This appropriation transfers the funds received from property tax dedicated to the new Fire/Rescue building to the General Capital Project line funding debt service.

**00-4200-501 (TRANSFER TO WATER/SEWER CAPITAL PROJECTS)** -- This line item is a transfer to the Water/Sewer Capital Projects Fund for improvements.

**00-4200-502 (TRANSFER TO WATER/SEWER FUND)** -- This line item is a transfer to the Water/Sewer Fund.

**00-4200-503 (EMPLOYEE RECOGNITION AND DEVELOPMENT)** -- This appropriation is for the employee Christmas dinner, the employee recognition programs, employee service awards, and related items. This line item also covers the department wide Customer Service Initiative including consulting costs.

**00-4200-505 (TRANSFER TO CAPITAL PROJECTS)** -- This appropriation places revenue into the General Capital Project Fund for various capital needs.

## **PUBLIC BUILDINGS – 10-00-4260**

**00-4260-002 (SALARIES)** -- This line item formerly covered the salary for part-time custodial services.-This line item is no longer used.

**00-4260-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage.- This line item is no longer used.

**00-4260-003 (CONTRACTED CLEANING SERVICES)** -- This line item covers costs associated with contracted cleaning services for all Town buildings including (Town Hall, Police Department, Parks & Recreation Buildings (American Legion, Club House & Recreation Center) and Fire Station.

**00-4260-013 (UTILITIES)** -- This line item covers Town Hall power, security lights on Chestnut Street around Town buildings, Town Hall, Edgewood Cottage and 75% of the heating fuel bill for the Memorial Park restrooms.

**00-4260-015 (MAINT/REPAIR BUILDINGS)** -- General repair items for Town Hall and other general public buildings charged here.

**80-4260-020 (MUSEUM EXPENSE)** -- Expenditures for one telephone line and utilities for the building on Main Street used currently by the Historical Society.

**00-4260-033 (MATERIAL/SUPPLIES BUILDING)** -- Charges for work on Town Hall, and other miscellaneous supplies here.

**00-4260-057 (MISCELLANEOUS)** – Miscellaneous and non-capital Christmas expenditures for public buildings are appropriated here.

**00-4260-233 (MATERIAL/SUPPLIES PUBLIC GROUNDS)** -- Appropriations for tree replacement on public grounds.

**00-4260-500 (CAPITAL OUTLAY)** -- Items will include long term Christmas Decorations and major maintenance and repairs to Town property not otherwise listed.

**00-4260-900 (DEBT SERVICE)** -- This appropriation covers the debt service costs associated with Town purchases.

### **POLICE – 10-10-4310**

**10-4310-002 (SALARIES)** -- The salaries for the department's 12 full-time positions (Police Chief, Captain, Lieutenant, 8 Patrol Officers and an Administrative Assistant) are charged to this line item. Retirement separation allowance is paid here also.

**10-4310-003 (OVERTIME)** -- All police department overtime expenditures charged here.

**10-4310-004 (PART-TIME SALARIES)** -- Salaries for all part-time positions are charged to this line item.

**10-4310-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**10-4310-006 (GROUP INSURANCE)** -- For employee's health, dental and life insurance premiums through the Town's policy.

**10-4310-007 (401K SUPPLEMENT)** -- The Town contributes a percentage of an employee's salary (non-sworn officer) toward the N.C. 401K Supplemental Retirement System.

**10-4310-008 (STATE RETIREMENT SYSTEM)** -- The Town contributes 12.68% of salaries for the Officers and 12.47% of salaries of other full-time employees to the state retirement system, which also covers retiree's health insurance benefits through the State Health Plan.

**10-4310-009 (OFFICERS 401K SUPPLEMENT)** -- Sworn officers receive a 5% contribution of the officers' salaries toward 401K Supplemental Retirement System.

**10-4310-010 (LEASE ON DCI)** -- The terminal location fees for the link to the information sources available through the NC SBI are charged to this line item.

**10-4310-011 (TELEPHONE)** -- Charges for phone and modem lines, cell phone stipends and monthly costs associated with MDT units incurred by the department are charged to this line item.

**10-4310-013 (UTILITIES)** -- Charges for electrical services for the Police Department are booked to this line item. This line also covers the rescue portion of the utility costs of the vacated fire/rescue building.

**10-4310-014 (EMPLOYEE DEVELOPMENT)** -- Expenses related to conferences, workshops, and training.

**10-4310-016 (MAINT/REPAIR-BLDG/EQUIP)** -- General maintenance and repair items for the Police Department.

**10-4310-017 (MAINT/REPAIR-VEHICLES)** -- General maintenance and repair items for Police Department vehicles.

**10-4310-020 (CRIMESTOPPERS)** -- Contribution to assist in gathering information on crimes in the area.

**10-4310-025 (INVESTIGATION COSTS/SUPPLIES)** -- This line item covers the costs of investigation.

**10-4310-031 (GASOLINE)** -- Gasoline costs for Police vehicles.

**10-4310-033 (MATERIALS/SUPPLIES)** -- This line item covers materials and supplies used by the Police Department.

**10-4310-034 (DARE PROGRAM)** -- Materials and supplies used in drug awareness training in Blowing Rock.

**10-4310-035 (LAUNDRY ALLOWANCE)** -- This line item covers the annual laundry allowance. Paid semi-annually.

**10-4310-036 (UNIFORMS)** -- This line covers uniforms, handcuffs, and accessories for the Police Department.

**10-4310-057 (MEDICAL)** -- This line item covers physical examinations for new police personnel, any required immunizations, and DOT required random drug testing.

**10-4310-058 (E-911 EXPENSE)** -- This appropriation covers funds paid to Watauga county to provide consolidated emergency dispatch services to the Town.

**10-4310-116 (MAINTENANCE CONTRACTS)** -- This appropriation covers contracts for the base radio, mobile radios, portable radios, the recording system, computer, and copier.

**10-4310-500 (CAPITAL OUTLAY)** -- This appropriation covers capital purchases.

**10-4310-600 (GRANT EXPENSE - PD)** -- This line item covers reimbursable expenses associated with grants awarded to the Police Department.

**10-4310-800 (TRANSFER TO SEGWAY UNIT)** -- This line item transfers funds to the general capital fund for the purchase of a segway unit.

**10-4310-801 (TRANSFER TO SMART BOARD)** -- This line item transfers funds to the general capital fund to be collected for the purchase of a smart board.

**10-4310-900 (DEBT SERVICE)** -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

### **FIRE – 10-10-4340**

**10-4340-002 (SALARIES)** -- The salaries for the Emergency Services Director, 3 Engineer/Paramedics, an Assistant Chief- Operations, a Support Services Captain and a Training Division Captain are charged to this line item.

**10-4340-003 (CALLBACK TIME)** -- This line item covers the salary expenses for staff returning during off time for emergency calls.

**10-4340-004 (PART-TIME SALARIES)** -- This line item covers part-time staffing.

**10-4340-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**10-4340-006 (GROUP INSURANCE)** -- For employee's health, dental, and life insurance premiums through the Town's policy.

**10-4340-007 (401K SUPPLEMENT)** -- The Town contributes a percent of an employee's salary toward the N.C. 401K Supplemental Retirement System.

**10-4340-008 (RETIREMENT)** -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

**10-4340-011 (TELEPHONE)** -- This line item covers the expenditures for phone and modem lines.

**10-4340-014 (EMPLOYEE DEVELOPMENT)** -- This line item covers training and travel expenditures for the department. The volunteer department pays for a portion of employee development through their budget.

**10-4340-016 (MAINT/REPAIR-BLDG/EQUIP)** -- General maintenance and repair items for the Emergency Services Department are charged here.

**10-4340-017 (MAINT/REPAIR-VEHICLES)** -- General maintenance and repair items for department vehicles are charged here.

**10-4340-031 (GASOLINE/DIESEL)** -- Diesel and gasoline costs for emergency vehicles.

**10-4340-033 (MATERIALS/SUPPLIES)** -- This line item covers paper products, other materials, and office supplies.

**10-4340-036 (UNIFORMS)** -- This line item covers the uniforms for the paid staff.

**10-4340-050 (CONTRIBUTION TO FIRE DEPARTMENT)** -- This line contributed funds to the Volunteer Fire department to offset a portion of the operating costs in prior years. Per consent of the Blowing Rock Fire & Rescue, this line was discontinued as the Town absorbed the personnel costs.

**10-4340-057 (MEDICAL)** -- This line item covers physical examinations for new personnel, any required immunizations, and DOT required random drug testing.

**10-4340-213 (UTILITIES)** -- Charges for electrical services for the Fire/Rescue Building are booked to this line item.

**10-4340-250 (CONTRIBUTION TO RESCUE SQUAD)** -- Formerly contributed by the Town to assist with the operating costs of the Volunteer Rescue Squad, the Town currently insures vehicles for the rescue squad in lieu of this contribution.

**10-4340-500 (CAPITAL OUTLAY)** -- This appropriation covers the purchase of capital items.



## **PLANNING & INSPECTIONS – 10-40-4350**

**40-4350-002 (SALARIES)** -- There are three full-time positions charged to this line item: the Planning and Zoning Director, the Building Inspector, and the Administrative Assistant/Code Enforcement Officer.

**40-4350-004 (INTERN/PART-TIME SALARIES)** -- Planning interns are used to assist with research and other work as needed and may or may not be paid, based on agreements. This line item also covers the salary of part-time inspection services.

**40-4350-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**40-4350-006 (GROUP INSURANCE)** -- For employee's health, dental and life insurance premiums through the Town's policy.

**40-4350-007 (401K SUPPLEMENT)** -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

**40-4350-008 (RETIREMENT)** -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

**40-4350-011 (TELEPHONE)** -- This line item covers the expenditures for phone lines, fax lines and cell phone stipends.

**40-4350-012 (PRINTING)** -- Allocation for printing forms used by planning department and building code excerpt books.

**40-4350-014 (EMPLOYEE DEVELOPMENT)** -- This line item covers training and travel expenditures for the planning and inspection employees.

**40-4350-017 (MAINT/REPAIR-VEHICLES)** -- General maintenance and repair items for Planning Department vehicles are charged here.

**40-4350-031 (GASOLINE)** -- Diesel and gasoline costs for Planning Department vehicles.

**40-4350-033 (MATERIALS/SUPPLIES)** -- This line item covers paper products, other materials, and office supplies used by the department.

**40-4350-040 (CONTRACTED SERVICES)** -- Costs for contractual reviews of all plans for Planning Board and Board of Adjustment meetings. Charges for contracted comprehensive plan surveys are also charged here (completed every 10 years).

**40-4350-050 (HOMEOWNERS RECOVERY FUND)** -- Fee paid to NC Licensing Board for General Contractors per state mandate, calculated by permits issued.

**40-4350-057 (MISCELLANEOUS)** -- Boot allowance for Director and Building Inspector and other miscellaneous expenditures are appropriated here.

**40-4350-355 (BUILDING PERMIT REFUNDS)** -- This line item is used to cover refunds of building permits if permit fees were originally collected in the previous fiscal year. This line item runs at a zero budget as a refund such as this is rare.

**40-4350-356 (ZONING FEE REFUNDS)** -- This line item is used to cover refunds of zoning fees if zoning fees were originally collected in the previous fiscal year. This line item runs at a zero budget as a refund such as this is rare.

**40-4350-400 (ORDINANCE ENFORCEMENT/DEMOLITION)** -- This line item covers demolition costs associated with ordinance enforcement.

**40-4350-500 (CAPITAL OUTLAY)** -- This appropriation covers the Geographic Information System (GIS) contracted costs for maintenance and updates and other capital items as needed.

## **PUBLIC WORKS - STREETS – 10-20-4500**

**20-4500-002 (SALARIES)** -- Seven full-time positions are charged to this line item: the Director of Public Works, a Superintendent of Public Works, three (3) Equipment Operator I and two (2) Equipment Operator II.

**20-4500-003 (OVERTIME)** -- Street department overtime expenditures charged here.

**20-4500-004 (STREET SEASONAL SALARIES)** -- This line formerly covered charges for a contracted licensed ORC are charged here (note: FY 2013-2014 Budget no longer funds this position).

**20-4500-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**20-4500-006 (GROUP INSURANCE)** – For employee's health, dental and life insurance premiums through the Town's policy.

**20-4500-007 (401K SUPPLEMENT)** -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

**20-4500-008 (RETIREMENT)** -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

**20-4500-011 (TELEPHONE)** -- This line item covers the expenditures for phone lines in the warehouse and cell phone stipends.

**20-4500-013 (STREET LIGHTING)** -- This figure reflects the charges received by the Town from Blue Ridge Electric for the streetlights in the Town system.

**20-4500-014 (EMPLOYEE DEVELOPMENT)** -- This line item covers training and travel expenditures for Street Department classes.

**20-4500-015 (CEMETERY MAINTENANCE AND REPAIR)** -- This amount is appropriated for the ongoing maintenance of Woodlawn Cemetery.

**20-4500-016 (MAINT/REPAIR-EQUIPMENT)** -- General maintenance and repair items for street equipment are charged here.

**20-4500-017 (MAINT/REPAIR-VEHICLES)** – General maintenance and repair items/parts for Street Department vehicles are charged here.

**20-4500-018 (VEHICLE MAINTENANCE-CONTRACT)** -- General maintenance and annual inspections for all Town vehicles are charged here.

**20-4500-031 (GASOLINE/DIESEL)** -- Diesel and gasoline costs for street vehicles.

**20-4500-033 (MATERIALS/SUPPLIES)** -- This line item covers road salt, gravel, asphalt, concrete and other materials.

**20-4500-034 (SAFETY SUPPLIES)** – This line item covers safety supplies for the department.

**20-4500-036 (UNIFORMS)** -- Costs for gloves, shirts, pants, boots, overalls and jackets for street employees appropriated here.

**20-4500-040 (CONTRACTED SERVICES)** -- Contract costs for private labor to assist the Town with right of way clearing, tree and leaf removal, etc...

**20-4500-052 (PHYSICAL EXAMS)** -- Exams are required once every 2 years by the Town. Also covers required DOT random drug testing.

**20-4500-057 (MISCELLANEOUS)** -- This line covers various miscellaneous expenditures. Also includes funds for the Master Signage Plan.

**20-4500-060 (WAREHOUSE EXPENSE)** -- Motor oil, oil dry, degreaser, parts cleaner, paper products and other supplies used at the warehouse are appropriated here.

**20-4500-061 (WAREHOUSE UTILITIES)** -- This line item covers the utilities for the warehouse.

**20-4500-333 (SIDEWALKS)** -- For the construction and repair of sidewalks, used in addition to capital project funds.

**20-4500-500 (CAPITAL OUTLAY)** -- This appropriation covers capital purchases.

**20-4500-501 (TRANSFER - CAPITAL PROJECTS, SIDEWALKS)** -- This transfer is for sidewalk capital projects.

**20-4500-502 (TRANSFER – STORM WATER)** -- This transfer is for storm water improvement projects.

**20-4500-503 (TRANSFER – PARKING FACILITIES)** -- This transfer is for future parking facilities.

**20-4500-505 (TRANSFER – CAPITAL PROJECTS, LAND PURCHASE)** -- This appropriation is for the future purchase of cemetery land and a Town repair shop.

**20-4500-570 (POWELL BILL)** -- Allocation from the State of North Carolina for maintaining, repairing, constructing, reconstructing, or widening streets. The allocation may also be used for drainage improvements, curb and gutter improvements, and bikeways.

**20-4500-571 (SPECIAL PAVING)** -- This appropriation is for paving beyond that which is funded out of the Powell Bill allocation per the master paving plan.

**20-4500-900 (DEBT SERVICE)** -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

### **PUBLIC WORKS - SANITATION – 10-30-4700**

**30-4700-002 (SALARIES)** -- Four full-time positions are charged to this line item: one (1) Sanitation Equipment Operator and three (3) Sanitation Collectors.

**30-4700-003 (OVERTIME)** -- Sanitation overtime expenditures are charged here.

**30-4700-004 (CONTRACTED HAULING - CONTAINERS)** -- Expenditures for GDS hauling is charged here, including additional charges on business recycling.

**30-4700-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**30-4700-006 (GROUP INSURANCE)** -- For employee's health, dental and life insurance premiums through the Town's policy.

**30-4700-007 (401K SUPPLEMENT)** -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

**30-4700-008 (RETIREMENT)** -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

**30-4700-017 (MAINT/REPAIR-VEHICLES)** -- General maintenance and repair items for sanitation vehicles are charged here.

**30-4700-031 (GASOLINE/DIESEL)** -- Diesel and gasoline costs for sanitation vehicles.

**30-4700-033 (MATERIALS/SUPPLIES)** -- This line item covers materials used by this department.

**30-4700-036 (UNIFORMS)** -- Costs for gloves, shirts, pants, boots, overalls and jackets for sanitation employees appropriated here.

**30-4700-057 (MISCELLANEOUS)** -- Miscellaneous expenditures for sanitation work are appropriated here, such as trash cans and bags, dumpster repair, etc.

**30-4700-100 (RESIDENTIAL CURBSIDE RECYCLEING)** -- This line item is used to pay a private contractor for the residential curbside recycling pickup for approximately 1570 homes weekly for a charge of \$3.00 per month or \$6.00 bi-monthly per home.

**30-4700-118 (COUNTY LANDFILL FEES)** -- Covers costs associated with commercial landfill tipping fees.

**30-4700-500 (CAPITAL OUTLAY)** -- This appropriation covers capital purchases for this area.

**30-4700-900 (DEBT SERVICE)** -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

### **PARKS AND RECREATION – 10-80-6100**

**80-6100-002 (SALARIES)** -- The salaries for the Director, Assistant Director, Maintenance Technician, Landscape Specialist and Park Maintenance/Landscape Assistant are charged to this line item. Note: Beginning FY 12-13 contributions from the Blowing Rock Appearance Advisory Commission were made here to supplement a portion of the Landscape Specialist's salary to cover salary expenses involved with water flowers/hanging baskets.

**80-6100-202 (SALARIES-SEASONAL)** -- This line covers temporary pool, park, day camp, and kinder program staff.

**80-6100-003 (OVERTIME)** -- P&R department overtime expenditures charged here.

**80-6100-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**80-6100-205 (FICA EXPENSE-SEASONAL)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**80-6100-006 (GROUP INSURANCE)** – For employee’s health, dental and life insurance premiums through the Town’s policy.

**80-6100-007 (401K SUPPLEMENT)** -- The Town contributes a percentage of an employee’s salary toward the N.C. 401K Supplemental Retirement System.

**80-6100-008 (RETIREMENT)** -- All perm full-time positions are covered under the NC Local Gov’t Emp Ret System. The rate of contribution also covers retiree’s health insurance benefits through the State Health Plan.

**80-6100-011 (TELEPHONE)** -- This line item covers the expenditures for phone and DSL lines and cell phone stipends.

**80-6100-012 (PRINTING)** -- Allocation for printed forms used by department and any advertising items printed, such as posters or flyers.

**80-6100-013 (UTILITIES-PARK/OFFICE)** -- This line item covers the utilities for specified park lights and the parks and recreation building. This line will also cover the fire portion of the utility costs of the vacated fire/rescue building. This line item also covers 25% of the heating fuel bill for the Memorial Park restrooms.

**80-6100-014 (EMPLOYEE DEVELOPMENT)** -- This line item covers training and travel expenditures for landscape and park employees.

**80-6100-015 (MAINT/REPAIR-PARK)** -- General maintenance and repair items for parks and outside areas are charged here.

**80-6100-016 (MAINT/REPAIR-OFFICE)** -- General maintenance and repair items for the office and the building are charged here.

**80-6100-017 (MAINT/REPAIR-VEHICLES)** -- Repair items for department’s vehicles are charged here.

**80-6100-031 (GASOLINE)** -- Diesel and gasoline costs for this department’s vehicles.

**80-6100-033 (MATERIALS/SUPPLIES)** -- This line item covers paper products, other materials, and office supplies.

**80-6100-036 (UNIFORMS)** -- Costs for the boot allowances, gloves, shirts and jackets are appropriated here.

**80-6100-048 (CONCESSIONS-PARK)** -- Costs for stocking park vending machines charged here.

**80-6100-055 (ADVERTISING)** -- Ads for department employment opportunities and other departmentally specific ads.

**80-6100-056 (SPECIAL EVENTS)** -- Events include, but are not limited to, July 4<sup>th</sup>, Monday Night Concert Series, Halloween, Christmas in the Park and Parade, and Golden Egg Hunt.

**80-6100-057 (MISCELLANEOUS)** -- Miscellaneous expenditures not otherwise designated are appropriated here, as well as DOT required random drug testing.

**80-6100-059 (ATHLETIC PROGRAMS)** -- Costs for Youth Basketball, Kinder T-Ball, Kinder Soccer, and Kinder Basketball, and gym equipment are charged here.

**80-6100-060 (BRAAC)** -- Funds for BRAAC to use in beautifying Blowing Rock and covers utility cost for the BRAAC Fountain in Broyhill Lake.

**80-6100-070 (AMERICAN LEGION)** -- Costs to operate and maintain the American Legion Building.

**80-6100-133 (MATERIALS/SUPPLIES-DAY CAMP)** --This line item covers snacks, paper products, materials, and office supplies used for day camp.

**80-6100-158 (FIELD TRIPS)** -- Expenditures for trips for day camper and other appropriate groups.

**80-6100-175 (FIELD TRIPS - ADULT)** -- Expenditures for trips for adult groups. Tickets and any other trip costs included here.

**80-6100-215 (MAINT/REPAIRS-GROUNDS)** -- Charges to maintain equipment used for grounds maintenance; primarily around public buildings.

**80-6100-233 (MATERIAL/SUPPLIES-GROUNDS)** -- Charges for plants, flowers, mulch, and supplies. Includes Mayview Lake pond maintenance contract.

**80-6100-250 (TRAIL MAINTENANCE CONTRACT)** -- This line item previously paid for contracted maintenance of the Glen Burney Trail, the care taker of the trail is now paid from the parks and recreation seasonal salaries line.

**80-6100-313 (UTILITIES- CLUB HOUSE)** -- This line item covers the utilities (electric and gas) for the Blowing Rock Club House (formerly known as the Ruritan building).

**80-6100-333 (MATERIALS/SUPPLIES- CLUB HOUSE)** -- This line item covers paper products and other materials used at the Blowing Rock Club House (formerly known as the Ruritan building).

- 80-6100-413 (UTILITIES/POOL AREA)** -- This line item covers the utilities for the pool area.
- 80-6100-416 (MAINT/REPAIR-POOL)** -- General maintenance and repair items for the pool area are charged here.
- 80-6100-433 (MATERIALS/SUPPLIES-POOL)** -- This line item covers paper products, chemicals, and office supplies used for pool operations.
- 80-6100-448 (CONCESSIONS-POOL)** -- Costs for pool vending machines, drinks and snacks, are charged here.
- 80-6100-500 (CAPITAL OUTLAY)** -- This appropriation covers capital purchases for this area.
- 80-6100-501 (TRANSFER TO POOL)** -- Transfer to General Capital Projects to set aside funds for major pool renovations and repairs.
- 80-6100-502 (TRANSFER TO CAPITAL PROJECTS)** -- Transfer to General Capital Projects to fund projects land per the Town Parks, Recreation, and Landscaping Master Plan.
- 80-6100-900 (DEBT SERVICE)** -- This covers debt payments for this department.

### **BLOWING ROCK APPEARANCE ADVISORY COMMISSION (BRAAC) REVENUE ACCOUNTS – 15-**

- 00-3400-329 (INTEREST INCOME)** -- This line item represents the interest that this Fund earns on its investments.
- 00-3400-350 (DONATIONS- GENERAL)** -- This line items represents general donations/contributions made to BRAAC.
- 00-3400-351 (DONATIONS- HANGING BASKETS)** -- This line item represents donations made towards memorial/honorary hanging baskets.
- 00-3400-352 (DONATIONS- CEMETERY)** -- This line item represents donations/contributions made by citizens for maintenance of the entry of Woodlawn Cemetery.
- 00-3400-333 (MISCELLANEOUS)** -- This line item represents proceeds from miscellaneous sources during the year.
- 00-3400-360 (GRANTS)** -- This line item represents grant income from grants awarded to the commission via the Town.

### **APPROPRIATIONS – 15-**

- 00-6100-501 (PICNIC SHELTER PROJECT)** -- Funds in this line item have been allocated towards landscape/planting initiatives at the pool picnic shelter.
- 00-6100-504 (DAVANT FIELD PROJECT)** -- Funds in this line item have been allocated towards landscape/planting initiatives at Davant Field.
- 00-6100-510 (BANK SERVICE CHARGES)** -- This line item covers bank service charges associated with the operating account (note: these funds are pro-rated out based on budget percentage, as the Town operates using a central bank account for all funds).
- 00-6100-515 (CLEAN-UP DAY)** -- Expenses associated with the annual Town Clean-up Day are charged to this account.
- 00-6100-520 (FLOWERS/LANDSCAPING)** -- This line item covers costs of flowers and landscaping.
- 00-6100-057 (MISCELLANEOUS)** -- This line item covers miscellaneous expenditures not otherwise classified.
- 00-6100-537 (P.O. BOX RENTAL)** -- This line item covers the rental fee of the BRAAC P.O. Box.
- 00-6100-540 (PRINTING)** -- Printing expenses associated with the annual BRAAC donation letter are charged to this line item.
- 00-6100-545 (MAINTENANCE/REPAIR-VEHICLES)** -- This line item covers charges for maintenance and repair of vehicles.
- 00-6100-500 (TRANSFER TO GENERAL FUND)** -- This line item transfers an allocation towards the Parks & Recreation Landscape Specialists salary for watering of flowers and BRAAC hanging baskets.

**00-6100-502 (CONTRACTED SERVICES)** -- This line item covers contacted labor used in accomplishing BRAAC initiatives/projects.

### **GENERAL FUND CAPITAL PROJECTS REVENUE ACCOUNTS – 20-**

**00-3400-329 (INTEREST INCOME)** -- This line item represents the interest that the Town earns on its checking account or through the investment of its cash reserves.

**00-3400-331 (TRANSFER FROM GENERAL FUND)** -- Any funds transferred from General Fund Appropriations to specific projects are credited here.

**00-3400-333 (TRANSFER FROM GENERAL FUND – 3.75 CENT)** -- Formerly funds transferred from General Fund Appropriations for the Fire/Rescue Building reserve now being funded in the General fund as debt service.

**00-3400-335 (MISCELLANEOUS INCOME)** -- This line item represents proceeds from miscellaneous sources during the year.

**00-3400-336 (PARKING FACILITIES – IN LIEU FEE)** -- Funds received from private sources due to in-lieu fees.

**00-3400-337 (PUBLIC CONTRIBUTIONS)** -- Funds received from the public towards Town projects such as sidewalks, etc...

**00-3400-341 (FEDERAL AND/OR STATE GRANTS)** -- Any federal or state grant funds received for projects are credited here.

**00-3400-350 (TDA PARKING CONTINGENCY)** -- This line item represents funds contributed towards the construction of a parking facility paid from the TDA to the Town.

**10-3400-200 (FIRE/RESCUE BUILDING – BR FIRE DIST)** -- Funds received due to agreement with the Blowing Rock Fire Department (BR Fire District) to assist in funding debt service on the new Fire/Rescue building project.

**10-3400-300 (FIRE/RESCUE BUILDING – CALDWELL FIRE DIST)** -- Funds received due to agreement with the Blowing Rock Fire Department (North Caldwell Fire District) to assist in funding debt service on the new Fire/Rescue building project.

**30-3400-340 (STORM WATER CONNECTIONS)** -- Any funds received from the public to fund storm water projects.

**10-3400-600 (PRIOR YR. RESERVE)** -- This line item has been used to transfer funds needed to pay debt service on capital items to the General Fund.

**20-3400-500 (STREETSCAPE PHASE III- NCDOT)** -- This line item represents funds reimbursed by the NC Department of Transportation towards a portion of Phase III of the downtown Streetscape project.

**00-3400-580 (AL BUILDING RENOVATION PARTF)** -- This line item represents grant funds from the NC Parks & Recreation Trust Funds towards the American Legion Building renovation project (FY 2015).

**00-3400-581 (AL BUILDING RENOVATION DONATIONS)** -- This line item represents donations received from community organizations towards the American Legion Building renovation project (FY 2015).

**60-3400-500 (PUBLIC WORKS FACILITY FINANCING (75% OF FACILITY))** -- This line item represents installment loan proceeds to fund the Public Works warehouse contraction. 75% of the project has been appropriated here as this amount of its functionality will be General Fund related, with the remaining 25% being Water/Sewer Fund related.

### **APPROPRIATIONS – 20-**

**00-5000-331 (TRANSFER TO GENERAL FUND)** -- Transfer to the General account for projects such as parking, fire department, etc...

**10-5000-512 (FIRE/RESCUE BUILDING PROJECT RESERVE)** -- Appropriated to fund excess debt service and cost overruns on new Fire/Rescue Building.

**10-5000-600 (SEGWAY RESERVE)** -- Appropriated to fund the purchase of a segway vehicle for use in the police department.

**10-5000-610 (VIDEO SURVEILLANCE- RESERVE)** -- Appropriated to fund the purchase of video surveillance equipment to be used by the police department.

**10-5000-620 (RADAR BOX RESERVE)** -- Funds are reserved here for the purchase of a radar box in the Police Department.

**10-5000-650 (SMART BOARD- RESERVE)** -- Appropriated to fund the purchase of a smart board for use by the Police Department.

**00-5000-504 (LAND PURCHASE)** -- Appropriated to purchase land at cemetery or for a building for Public Works Department or Warehouse Facility.

**00-5000-580 (AMERICAN LEGION BUILDING RENOVATION- CONSTRUCTION)** – Appropriated to fund the American Legion Building Renovation project construction.

**00-5000-581 (AMERICAN LEGION BUILDING RENOVATION- CONTINGENCY)** – Appropriated to fund the American Legion Building Renovation project contingency.

**00-5000-582 (AMERICAN LEGION BUILDING RENOVATION- ARCHITECT/ENGINEERING)** – Appropriated to fund the American Legion Building Renovation project architect/engineering.

**20-5000-511 (STREETSCAPE PHASE I- CONTINGENCY)** -- Appropriated to fund contingency costs of Phase I of the Streetscape Improvements.

**20-5000-514 (STREETSCAPE PHASE II- CONTINGENCY)** -- Appropriated to fund contingency costs of Phase II of the Streetscape Improvements.

**20-5000-520 (MISC SIDEWALK PROJECTS)** -- Appropriated to fund sidewalk repairs and projects. Larger projects may have separate appropriation created.

**20-5000-521 (SPECIAL PAVING RESERVE)** -- Funds are reserved here towards special paving.

**30-5000-550 (STORM WATER PROJECTS)** -- Appropriated to fund storm water projects that are separate from other building projects.

**20-30-5000-551 (SUNSET DRIVE DRAINAGE IMPROVEMENTS)** -- Appropriations here fund Sunset Drive drainage improvements.

**00-5000-575 (PARK AVENUE BUILDING RENOVATIONS)** -- Appropriated to fund reserve to renovate the Police/Parks and Recreation building.

**00-5000-101 (TECHNOLOGY INFRASTRUCTURE)** -- Appropriated to fund technology infrastructure such as downtown wifi and server replacements, etc.

**00-500-102 (DRAIN PIPE REPAIR UNDER LAUREL LANE)** – Appropriated to fund drain pipe repair under Laurel Ln.

**00-5000-103 (TENNIS COURT REPAIR/ADJACENT RETAINING WALLS)** – Appropriated to fund tennis court repair and the adjacent retaining walls.

**00-5000-104 (ADDITIONAL SWINGS IN MEMORIAL PARK)** – Appropriated to fund additional swings in Memorial Park.

**00-5000-105 (MEMORIAL PARK ENTRANCE IMPROVEMENTS)** – Appropriation to fund Memorial Park Entrance improvements.

**00-5000-700 (BOND COUNCIL)** – Appropriation to fund bond council services associated with the FY 2015 G.O. Bond.

**20-5000-580 (PARKING FACILITIES)** -- Appropriated to fund to fund parking facility debt service.

**20-5000-582 (PARKING FACILITY LOAN)** -- Appropriations to fund the construction of the American Legion parking facility.

**60-5000-500 (PUBLIC WORKS SITE AND BUILDING IMPROVMENTS- CONSTRUCTION)** – Appropriations to fund Public Works Building site and building improvement construction.

**60-5000-501 (PUBLIC WORKS FACILITY- PLANING, DESIGN, ENGINEERING)** -- Appropriations to fund Public Works Building site and building improvement planning, design and engineering.

**80-5000-521 (POOL PAVILION- DESIGN/CONSTRUCTION)** -- Appropriated to fund the construction and design of a pavilion at Robbins Pool.

**80-5000-535 (RECREATION/CAPITAL PROJECTS)** -- Appropriated to fund major repairs and renovations to Parks and Recreation facilities and land per the Town Parks, Recreation, and Landscaping Master Plan.

**80-5000-540 (HORSE SHOW)** -- Appropriated to assist with major renovations planned at Horse Show grounds. To be released when construction begins.

**20-5000-600 (HWY. 321 BETTERMENTS)** -- This line item reserves appropriations to be used to fund HWY. 321 betterments associated with the NCDOT road widening project.

## **WATER AND SEWER FUND**

### **REVENUE – 30-91-3400**

**91-3400-300 (WATER CONSERVATION EQUIPMENT SALES)** -- This line items represents proceeds from the sale of water conservation equipment made available to residents by the Town in times of drought or when water conservation is necessary (e.g. rain barrels). Equipment is typically sold to consumers at the cost to the Town. This line item is a zero based budget line.

**91-3400-329 (INTEREST INCOME)** -- This line item represents the interest that the Town earns on its investments.

**91-3400-331 (TRANSFER IN FROM WATER/SEWER CAPITAL PROJECTS)** -- This line item transfers funds into the water/sewer fund from the water/sewer capital fund.

**91-3400-333 (PROCEEDS FROM LONG TERM DEBT)** -- This line item represents proceeds that are received from any loans issued for long-term debt.

**91-3400-335 (MISCELLANEOUS INCOME)** -- This line item represents proceeds from miscellaneous sources during the year, including surplus equipment, etc...

**91-3400-371 (CHARGES FOR WATER SERVICE)** -- Revenue billed on water service customers as detailed in fee/rate schedule.

**91-3400-372 (CHARGES FOR SEWER SERVICE)** -- Revenue billed on sewer service customers as detailed in fee/rate schedule.

**91-3400-377 (LATE PAYMENT FEES)** -- Fee is a percent of past due balance on water and sewer service.

**91-3400-373 (TAPS/CONNECTIONS)** -- Water taps and sewer taps are done by Town employees with customer charged for actual material costs and labor.

**91-3400-374 (WATER IMPACT FEES)** – Fee charged for water use, on a per bedroom basis for residential customers and on a flow/usage formula for commercial customers. Exact charges are detailed in the fee/rate schedule.

**91-3400-375 (SEWER IMPACT FEES)** -- Fee charged for sewer use, on a per bedroom basis for residential customers and on a flow/usage formula for commercial customers. Exact charges are detailed in the fee/rate schedule.

**91-3400-376 (RECONNECT FEE)** – A fee charged for customers who disconnect and reconnect water/sewer services. Exact charges are detailed in the fee/rate schedule.

**91-3400-378 (WATER INTERCONNECTION CHARGE)** -- A fee charged to cover the debt service on the proposed Boone-Blowing Rock interconnection. Exact charges are detailed in the fee/rate schedule.

**91-3400-398 (SALE OF FIXED ASSETS)** -- Funds received any time a Water/Sewer Fund fixed asset (land, vehicles, or equipment) is surplus and sold.



**60-3400-500 (PUBLIC WORKS FACILITY FINANCING (25% OF FACILITY))** -- This line item represents installment loan proceeds to fund the Public Works warehouse contraction. 25% of the project has been appropriated here as this amount of its functionality will be Water/Sewer Fund related, with the remaining 75% being General Fund related.

### **WATER AND SEWER FUND APPROPRIATIONS ADMINISTRATIVE – 30-91-7110**

**91-7110-002 (SALARIES)** -- The salary for the Receptionist/Accounts Payable Clerk is charged to this line item.

**91-7110-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**91-7110-006 (GROUP INSURANCE)** -- For employee's health, dental and life insurance premiums through the Town's policy.

**91-7110-007 (401K SUPPLEMENT)** -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

**91-7110-008 (RETIREMENT)** -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

**91-7110-010 (UNEMPLOYMENT REIMBURSEMENT)** -- This line represents funds billed by the Employment Security Commission annually for unemployment claims paid against the Town for the prior year.

**91-7110-011 (POSTAGE)** -- Postage for water billings and half of lease on postage machine.

**91-7110-012 (PRINTING)** -- Allocation for printing forms and bills used by water department.

**91-7110-054 (INSURANCE)** -- This account is for the payment of Water Fund premiums for the Town's property and liability insurance coverage. It also includes premiums for the Water Fund's Workers Compensation coverage.

**91-7110-057 (MISCELLANEOUS EXPENSE)** -- Miscellaneous expenditures not otherwise designated are appropriated here.

**91-7110-083 (PRINCIPAL ON SEWER DEBT)** -- This line item formerly covered the principal portion of annual sewer bond debt payment. Bond was retired in FY 2011-2012.

**91-7110-084 (INTEREST ON SEWER DEBT)** -- This line item formerly covered the interest portion of semi-annual sewer bond debt payment. Bond was retired in FY 2011-2012.

**91-7110-300 (WATER CONSERVATION EQUIPMENT)** -- This line items represents expenses associated with water conservation equipment made available to residents by the Town in times of drought or when water conservation is necessary (e.g. rain barrels). Equipment is typically sold to consumers at the cost to the Town.

**91-7110-502 (CAPITAL OUTLAY)** -- This appropriation covers capital purchases and may include charges for GIS services to list water and sewer line locations.

**91-7110-510 (WATER INTERCONNECTION PROJECT)** -- This appropriation covers the debt service payment on the Boone-Blowing Rock interconnection.

**91-7110-631 (CONTINGENCY)** -- Used to allow for previously unappropriated expenditures.

**91-7110-721 (ENGINEERING SERVICES)** -- This appropriation represents the engineering costs that are incurred by the Water Fund departments. Engineering costs for specific projects are appropriated directly against those projects.

**91-7110-000 (DEPRECIATION)** -- **For auditor use only.** Used to record depreciation expense on Water Fund assets.

**91-7110-505 (TRANSFER TO W/S CAP PROJECTS)** -- Transfer to Water/Sewer Cap Projects for major projects on water or sewer lines, lift stations, and other water fund operations per the Water and Sewer System Capital Improvement Plan.

**91-7110-900 (DEBT SERVICE)** -- This appropriation covers debt payments.

**60-7110-200 (PRIN./INT.- INSTALLMENT LOAN)** -- This line item is used for expenses funded by any loans issued for long term debt such as capital equipment or vehicles.

## **WATER AND SEWER FUND – PLANT OPERATIONS – 30-91-7120**

**91-7120-002 (SALARIES)** -- The salaries for the Director of Plant Operations, two Senior Plant Operators, and a Plant Operator are charged to this line item.

**91-7120-003 (OVERTIME)** -- Plant operation overtime expenditures are charged here.

**91-7120-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**91-7120-006 (GROUP INSURANCE)** -- For employee's health, dental and life insurance premiums through the Town's policy.

**91-7120-007 (401K SUPPLEMENT)** -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

**91-7120-008 (RETIREMENT)** -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

**91-7120-011 (TELEPHONE)** -- This line item covers the expenditures for phone lines and DSL/dial-up internet lines. This line item also covers phone/alarm lines and cell phone stipends.

**91-7120-013 (UTILITIES)** -- The electricity and propane for the lift stations, water treatment plant, and wastewater treatment plant as well as the Water Interconnect Pump Station are charged to this line item.

**91-7120-014 (EMPLOYEE DEVELOPMENT)** -- This line item covers training and travel expenditures for plant operation employees.

**91-7120-016 (MAINT/REPAIR-EQUIPMENT)** -- General maintenance and repair items for plant and lift station equipment are charged here.

**91-7120-031 (GASOLINE)** -- Gasoline costs for plant operation vehicles.

**91-7120-033 (MATERIALS AND SUPPLIES)** -- This line would include cleaning products, office supplies, dumpster rental, and other miscellaneous expenditures.

**91-7120-034 (SLUDGE COMPOSTING)** -- The Town contracts sludge hauling for a fee. Specific cost and details are laid out in the contract.

**91-7120-036 (UNIFORMS)** -- Costs for the boot allowance, gloves, shirts, and jackets for plant operation employees appropriated here.

**91-7120-053 (PERMITS AND DUES)** -- This line covers costs for required permits for the Town water and wastewater systems.

**91-7120-057 (MISCELLANEOUS)** -- Miscellaneous expenditures not otherwise designated are appropriated here, as well as DOT required random drug testing.

**91-7120-104 (LAB CONTRACT)** -- This line item covers laboratory services that are necessary to meet system testing requirements.

**91-7120-333 (CHEMICALS)** -- Chemicals that are used in the processing of water and wastewater are charged to this line item.

**91-7120-500 (CAPITAL OUTLAY)** -- This appropriation covers capital purchases for this area.

**91-7120-900 (DEBT SERVICE)** -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

## **WATER AND SEWER FUND - FIELD OPERATIONS – 30-91-7120**

**91-7120-202 (SALARIES)** -- The salaries for one (1) Heavy Equipment Operators, one (1) Light Equipment Operator and two (2) Equipment Operator II are charged to this line item.

**91-7120-203 (OVERTIME)** -- Field operation overtime expenditures are charged here.

**91-7120-205 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

**91-7120-206 (GROUP INSURANCE)** -- For employee's health, dental and life insurance premiums through the Town's policy.

**91-7110-207 (401K SUPPLEMENT)** -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

**91-7120-208 (RETIREMENT)** -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

**91-7120-214 (EMPLOYEE DEVELOPMENT)** -- This line item covers training and travel expenditures for field operation employees.

**91-7120-216 (MAINT/REPAIR-EQUIPMENT)** -- General maintenance and repair items for field operation equipment are charged here.

**91-7120-231 (GASOLINE/DIESEL)** -- Diesel and gasoline costs for field operation vehicles.

**91-7120-233 (MATERIALS AND SUPPLIES)** -- This line item would include items such as repairs to handhelds, water and sewer pipe, fill, and gravel used in the field.

**91-7120-236 (UNIFORMS)** -- Costs for the boot allowance, gloves, shirts, and jackets for field operation employees appropriated here.

**91-7120-257 (MISCELLANEOUS)** -- Miscellaneous expenditures not otherwise designated are appropriated here, as well as DOT required random drug testing.

**91-7120-502 (CAPITAL OUTLAY)** -- This appropriation covers capital purchases for this area.

**91-7120-505 (TRANSFER TO CAPITAL PROJECTS)** -- Formerly used to Transfer to Water/Sewer Cap Projects for major projects on water or sewer lines, lift stations, and other water fund operations per the Water and Sewer System Capital Improvement Plan. (Note: Account # 30-91-7110-505 has replaced this line item)

**91-7120-950 (DEBT SERVICE)** -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

#### **WATER FUND CAPITAL PROJECTS REVENUE ACCOUNTS – 50-**

**91-3400-329 (INTEREST INCOME)** -- This line item represents the interest that the Town earns on its checking account or through the investment of its cash reserves.

**91-3400-331 (TRANSFER FROM GENERAL FUND)** -- Any funds transferred from General Fund Appropriations are credited here.

**91-3400-332 (TRANSFER FROM WATER/SEWER FUND)** -- Any funds transferred from Water Fund Appropriations are credited here.

**91-3400-335 (MISCELLANEOUS INCOME)** -- This line item represents proceeds from miscellaneous sources during the year.

**91-3400-405 (PUBLIC CONTRIBUTIONS)** -- This line item represents contributions made by the public for water/sewer capital projects, such as water/sewer line extensions. (E.g. Granville Petrie contribution for Quail Hollow extension)

**91-3400-406 (SEWER IMPACT FEES- QUAIL HOLLOW)** -- This line item represents sewer impact fees collected from citizens, with property on Quail Hollow Drive, which are connecting to sewer service. Funds received are to be distributed quarterly, as received to Granville Petrie, to reimburse him for amounts paid by him for sewer availability along Quail Hollow Drive.

**91-3300-701 (ARC GRANT)** -- This line item represents proceeds from an Appalachian Regional Commission grant, to fund a portion of the Boone/Blowing Rock water interconnection.

**91-3400-704 (FIRE HYDRANT REVENUE- INTERCONNECT)** -- This line item represents funds reimbursed to the Town for Fire Hydrant additions with the construction of the waterline to Boone.

**91-3400-590 (W/WW IMP.- PHASE II-SRF LOAN PROCEEDS)** -- This line item represents SRF Loan proceeds related to Phase II of the W/WW Improvement Project.

**91-3400-605 (BLUE RIDGE VISTAS PROJECT-NCDOT)** -- This line item represents cost participation by the NCDOT associated with the Blue Ridge Vistas sewer line extension.

**91-3400-800 (ARHS UTILITY- GOLDEN LEAF FOUNDATION GRANT)** -- This line item represents grant funds from the Golden Leaf Foundation towards the Appalachian Regional Healthcare System Hospital Utility Services project.

**91-3400-801 (ARHS UTILITY- NC RURAL CENTER GRANT)** -- This line item represents grant funds from the NC Rural Center towards the Appalachian Regional Healthcare System Hospital Utility Services project.

**91-3400-802 (ARHS UTILITY- ARHS FUNDS)** -- This line item represents Appalachian Regional Healthcare System cost participation for the Appalachian Regional Healthcare System Hospital Utility Services project.

## **APPROPRIATIONS – 50-**

**91-4000-705 (RESERVE- INTERCONNECTION)** -- Appropriated to create a reserve for the Boone/ Blowing Rock water interconnection project.

**91-5000-300 (TRANSFER TO WATER/SEWER FUND)** -- This line item is a transfer to the Water/Sewer Fund.

**91-5000-406 (SEWER IMPACT FEE REIMBURSEMENTS - QUAIL HOLLOW)** -- Appropriated to fund reimbursements to Granville Petrie of sewer impact fees collected for those connecting to sewer service on Quail Hollow Drive. Payments to Mr. Petrie will be made on a quarterly basis, as sewer impact fees are collected.

**91-5000-525 (WATER PLANT PROJECTS)** -- Appropriated to fund improvements and major repairs to Water Plant property and operations.

**91-5000-550 (WASTEWATER TREATMENT PLANT)** -- Appropriated to fund improvements and major repairs to Wastewater Treatment Plant property and operations.

**91-5000-540 (WATER LINE EXTENSIONS)** -- Appropriated to fund miscellaneous water line extensions.

**91-5000-545 (SEWER LINE EXTENSIONS)** -- Appropriated to fund miscellaneous sewer line extensions.

**91-5000-551 (WASTEWATER TREATMENT PLANT SCREENING)** -- Appropriations here were to fund the purchase of screening for the wastewater treatment plant.

**91-5000-575 (SEWER FIELD PROJECTS)** -- Appropriated to fund miscellaneous sewer line repairs and improvements.

**91-5000-591 (ARCH./ENGINEERING FEES - WATER/WASTEWATER IMPROVEMENTS - PHASE I)** -- Appropriated to fund architect and engineering fees for Phase I water/sewer capital improvements.

**91-5000-600 (WATER FIELD PROJECTS)** -- Appropriated to fund water line and meter repairs and improvements.

**91-5000-602 (WONDERLAND TRAIL WATER EXTENSION- ENGINEERING)** -- This appropriation is to fund engineering expenses related to the Wonderland Trail water extension project.

**91-5000-610 (HANDHELD METER READERS/METERS)** -- This line item represents appropriations for the purchase/upgrade of handheld meter reading equipment and water meters.

**91-5808-045 (WATER TANK/CLEARWELL MAINTENANCE)** -- Appropriated to fund maintenance to the Clearwell and water tank.

**91-6008-050 (REPAIR I & I COLLECTION SYSTEM)** -- Appropriated to fund repair to the inflow infiltration system.

**91-5000-576 (SEWER INTERCEPTOR (HWY. 321))** -- This line item allocates funds towards the purchase of a Sewer Interceptor associated with the HWY. 321 widening project.

**91-5000-560 (ARHS ENG./PROF. SVS.)** -- This line item represents engineering/professional services associated with the Appalachian Regional Healthcare System Hospital Utility Services project.

**91-5000-800 (ARHS UTILITY- CONSTRUCTION)** -- This line item covers construction costs associated with the Appalachian Regional Healthcare System Hospital Utility Services project.

**91-5000-801 (ARHS UTILITY- CONTINGENCY)** -- This line item represents a construction contingency associated with the Appalachian Regional Healthcare System Hospital Utility Services project.

**91-5000-802 (ARHS UTILITY- DESIGN ENGINEERING)** -- This line item covers design engineering costs associated with the Appalachian Regional Healthcare System Hospital Utility Services project.

**91-5000-803 (ARHS UTILITY- CONSTRUCTION ADMIN.)** -- This line item covers construction administration costs associated with the Appalachian Regional Healthcare System Hospital Utility Services project.

**91-5000-804 (ARHS UTILITY- FUNDING ASSISTANCE)** -- This line item covers grant funding/administration assistance costs associated with the Appalachian Regional Healthcare System Hospital Utility Services project grant sources.

**91-5000-605 (BLUE RIDGE VISTAS-DESIGN)** – Allotted to cover design costs for the Blue Ridge Vistas sewer line extension.

**91-5000-590 (W/WW IMP.- PHASE II SRF LOAN)** -- This line item represents SRF Loan funds related to Phase II of the W/WW Improvement Project.

**91-5000-592 (W/WW IMPROVEMENTS - PHASE II SRF LOAN FEE)** -- This line item represents SRF Loan fees related to Phase II of the W/WW Improvement Project.

**91-5000-593 (W/WW IMPROVEMENTS - PHASE II- CONSTRUCTION)** -- This line item represents construction costs associated with Phase II of the W/WW Improvement Project.